

## Surface Transportation Board, DOT

## § 1243.2

### OPERATING EXPENSES

#### GENERAL AND ADMINISTRATION

**§ 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00 and XX-63-99).**

Separate common expenses in proportion to the separation of all other common expenses except General and Administrative Expenses.

**§ 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89 and XX-63-93).**

Separate each common expense account on the basis of the solely related freight and passenger expense accounts.

**§ 1242.85 Fringe benefits (account 12-63-00).**

Separate the common expenses in proportion to the total common salaries and wages expense separation (account 11-XX-XX) determined in §§ 1242.83 and 1242.84.

**§ 1242.86 Industrial development (account XX-61-90).**

These accounts pertain solely to freight service and contain no common expenses for separation herein.

**§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).**

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bu-

reau of Accounts. In both cases, the carrier shall support the request with full details.

## PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.

1243.1 Revenues, expenses and income.

1243.2 Condensed balance sheet.

AUTHORITY: 49 U.S.C. 721, 11145.

SOURCE: 37 FR 5503, Mar. 16, 1972, unless otherwise noted.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

### § 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

### § 1243.2 Condensed balance sheet.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of balance sheet items in accordance with quarterly report Form CBS, and instructions thereon. Such quarterly reports shall be filed, in duplicate, with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.